



Summons

Income Tax Return

In the matter of ROBIN LYNN WALLS AKA ROBIN L HERZOG, 4840 WOODLAND HILLS, DAYTON, OH 45414

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 2 (22)

Periods: Form 1040 for the calendar periods ending December 31, 2011 and December 31, 2012

The Commissioner of Internal Revenue

To: ROBIN LYNN WALLS AKA ROBIN L HERZOG

At: 4840 WOODLAND HILLS, DAYTON, OH 45414

You are hereby summoned and required to appear before MIKE LOUDERBACK, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2011 and 2012

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2011 and 2012

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

200 WEST SECOND STREET, ROOM 410, DAYTON OH 45402 (937) 610-2173

Place and time for appearance: At 200 WEST SECOND STREET, ROOM 410, DAYTON, OH 45402



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.10-2010)
Catalog Number 61828W

on the 5th day of March, 2014 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 31st day of January, 2014

M. LOUDERBACK

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

1/31/14

Time

3:30 PM

How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

Nile Londonbark

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Nile Londonbark

Title

Revenue Officer

Summons Referral

(if more space is necessary, prepare attachments in quadruplicate.)

1. Name and address of person summoned ROBIN LYNN WALLS AKA ROBIN L HERZOG 2353 NOMAD AVENUE DAYTON, OHIO 45414		8. Taxpayer's name and last known address if different from Item 1.	
2. Summons served at above address? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Explain in Section C)		9. Taxpayer's TIN: 282-70-8298	
3. Manner of Service <input checked="" type="checkbox"/> personal service on person summoned <input type="checkbox"/> personal service on person authorized to accept service of process - name and title: <input type="checkbox"/> delivered to other person over 16 years old at last known address - name and relationship to person summoned: <input type="checkbox"/> left at last known address-not delivered to anyone: (specify method, i.e., slipped under door, attached to door, etc.)		10. Type of Investigation <input type="checkbox"/> delinquent account <input type="checkbox"/> examination <input checked="" type="checkbox"/> delinquent return <input type="checkbox"/> other (specify) <input type="checkbox"/> criminal	
4. If third party summons, was notice given to all persons to whom records pertain? <input type="checkbox"/> Yes (indicate in Section B whether petition to quash summons was filed.) If noticee(s) other than taxpayer, list names and addresses in Section C.) <input type="checkbox"/> No (Explain in Section C.) <input checked="" type="checkbox"/> Not a third party summons		11. Type of tax and periods involved (Explain in A. if periods in description of records are different from periods stated in summons caption.) 1040 RETURNS FOR 2011 & 2012	
5. Date of Service 01/31/2014		12. All applicable tax periods included on summons? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Explain in Section C.)	
6. Person Summoned <input checked="" type="checkbox"/> did not appear <input type="checkbox"/> appeared but did not provide all summoned information		13. Statute of limitations problems? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No	
7. Does the IRS possess any of summoned information? <input checked="" type="checkbox"/> Yes (Explain in Section C.) <input type="checkbox"/> No		14. Tax liability involved assessed estimated \$383,205 FOR 2011 & \$210,880 FOR 2012 (Explain in Section C.)	
Appearance Date 03/05/2014		15. Taxpayer Category (corporation, salaried individual, etc.; include spouse if applicable) SALARIED INDIVIDUAL	
		16. Other civil, criminal, or administrative actions (Summons enforcement, suit, seizure, etc.) pending against taxpayer or person summoned? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No	
		17. Has there been a referral of this or a related case to the Department of Justice? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No	

A. Describe exact purpose of summons and relevance of summoned information to periods under investigation:
TP WAS AWARDED SIGNIFICANT DOLLARS IN 2011 & 2012 FROM HER ROLE AS A WHISTLEBLOWER AGAINST DAYTON OHIO BASED CARESOURCE (LARGEST MEDICAID MANAGED CARE ORGANIZATION IN OHIO). IRP SHOWING TP RECEIVING \$1,147,411 IN 2011 AND \$656,352 IN 2012. TP HAS NOT FILED FORMS 1040 FOR EITHER TAX YEAR. RO REQUESTED TP VOLUNTARILY FILE FORMS 1040 BUT ISSUED AN INCOME TAX RETURN SUMMONS JUST THE SAME.

B. Reason for not complying, if known:

RO MAILED TP PUBLICATION 525 AND HIGHLIGHTED A PARAGRAPH ON PAGE 34 PERTAINING TO THE TAXABILITY OF WHISTLEBLOWER AWARDS. RO HAS ALSO RECOMMENDED TP SEEK PROFESSIONAL HELP IN REGARDS TO FILING HER 1040 RETURNS FOR 2011 & 2012 SINCE TP ALSO HAS A PARTIAL INTEREST IN A BUSINESS KNOWN AS J & S MACHINING, INC (EIN-20-4552562) WHICH SHE BOUGHT FROM HER BROTHER IN 2011 WITH NO TAX RETURNS BEING FILED.

C. Other Information (Include synopsis of attempts to obtain information before summons was issued, if summoned person is the taxpayer.)

TP WILL BE RECEIVING ADDITIONAL DOLLARS FROM THE LITIGATION WHICH CARESOURCE AGREED TO PAY OVER A THREE YEAR PERIOD.

Referring Officers Name, Telephone Number, Office Location, and Office Symbols M. LOUDERBACK, (937)610-2173, 22113083 / DAYTON, OH / 503/3E		Referring Officer's Signature <i>M. Louderback</i>	Date Referred 03/08/2014
Issuing Officer's Name		Date Issued	
Approved by (Signature and Title)—If Required	Date Approved	Reviewed by (Signature and Title)	Date Reviewed